

TENNESSEE REGULATORY AUTHORITY



Lynn Greer, Chairman
Sara Kyle, Director
Melvin Malone, Director

460 James Robertson Parkway
Nashville, Tennessee 37243-0505

June 8, 1999

RECEIVED
EXEC. SECRETARY OFF.

JUN 08 1999

TN REGULATORY AUTHORITY

MEMORANDUM

TO: Debra Webb
Dockets

FROM: Pat Murphy *PM*
Energy and Water Division

SUBJECT: RBS Gas Utility, Inc.
Request for Docket Number

99-00403

Our division is currently auditing RBS Gas Utility, Inc.'s Deferred Gas Cost Account for the period of March 1, 1998, through February 28, 1999. Accordingly, a copy of the Company's ACA filing is attached. We, therefore, respectfully request that a docket number for this audit be assigned.

Upon assigning a docket number, please advise Betty Patton so that appropriate files may be set up in our division. We appreciate your assistance in this matter.

Attachment

c: Laura Foreman
Betty Patton

pm99-24

**RBS GAS UTILITY, INC.
POST OFFICE BOX 759
PRENTISS, MS 39474
601-792-5590**

May 31, 1999

Ms. Pat Murphy
Financial Rate Analyst
Utility Rate Division
Energy/Water Section
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243-0505

RECEIVED
TN REG. AUTHORITY

JUN 02 1999

ENERGY & WATER DIVISION

Re: 1999 ACA Filing

Dear Ms. Murphy:

I enclose our 1999 ACA filing in triplicate with attachments (Woodward Marketing Invoices and Monthly Sales Reports) in support of our request for an actual cost adjustment factor effective with the 6/30/1999 billing statements of \$.2344. Also enclosed is a diskette with the spreadsheet calculations in Excel format.

Should you require additional information, please advise.

Sincerely,



W. E. Hathorn

1651

WOODWARD MARKETING, L.L.C
11251 Northwest Freeway, Suite 400
Houston, Texas 77092
(713) 888-7771
Fax (713) 888-5124

APRIL 15, 1998

INVOICE

RBS GAS UTILITY, INC.
P.O. BOX 759
1001 FRED STREET
PRENTISS, MS 39474

Invoice # 3-332

ATTENTION: MR. W. E. HATHORN

FAX # (801) 792-5181

To charge to your account for gas deliveries during the month as follows.

MONTH	PIPELINE	DTS.	\$/DTS	AMOUNT
3/98	TETCO	4.756	\$3 15	314,981.40

TOTAL DUE WOODWARD

\$14,981.40

TOTAL DUE DIRECTLY TO TEXAS EASTERN TRANSMISSION CO.

\$0.00

Terms: Payment Due 10 days from receipt of invoice.

Remit by wire transfer to:

NationsBank of Tennessee, N.A.
NASHVILLE, TN 37230-7002
ABA #084 000 020
WOODWARD MARKETING, L.L.C.
VC # 0112 985 833

Mail all other remittances to:

WOODWARD MARKETING, L.L.C.
P. O. BOX 307002
NASHVILLE, TN 37230-7002

Contact: Tony De La Fuente

INVOICED AMOUNTS ARE BASED ON THE BEST INFORMATION AVAILABLE.
IF YOUR RECORDS INDICATE A DIFFERENCE, PLEASE ADJUST YOUR
PAYMENT ACCORDINGLY AND FORWARD DOCUMENTATION FOR YOUR PAYMENT.

WELL ID# 1T2828D332

1651

WOODWARD MARKETING, L.L.C.
11251 Northwest Freeway, Suite 400
Houston, Texas 77062
(713) 888-7771
Fax (713) 888-5124

MAY 15, 1998

INVOICE

RBS GAS UTILITY, INC.
P.O. BOX 759
1001 FRED STREET
PRENTISS, MS 39474

Invoice # 4-332

ATTENTION: MR. W. E. HATHORN

FAX # (801) 792-5181

To charge to your account for gas deliveries during the month as follows:

MONTH	PIPELINE	DTS.	\$/DTS.	AMOUNT
4/98	TETCO	2,880	\$3.15	\$8,379.00

TOTAL DUE WOODWARD

\$8,379.00
=====

TOTAL DUE DIRECTLY TO TEXAS EASTERN TRANSMISSION CO.

\$0.00
=====

Terms: Payment Due 10 days from receipt of Invoice

Remit by wire transfer to:

Wells Fargo Bank of Tennessee, N.A.
ASHVILLE, TN 37230-7002
BA #084 000 020
WOODWARD MARKETING, L.L.C.
A/C # 0112 985 833

Mail all other remittances to:

WOODWARD MARKETING, L.L.C.
P. O. BOX 307002
NASHVILLE, TN 37230-7002

Contact: Tony De La Fuente

WELL ID# 1T2828D332

INVOICED AMOUNTS ARE BASED ON THE BEST INFORMATION AVAILABLE.
IF YOUR RECORDS INDICATE A DIFFERENCE, PLEASE ADJUST YOUR
PAYMENT ACCORDINGLY AND FORWARD DOCUMENTATION FOR YOUR PAYMENT.

1651

WOODWARD MARKETING, L.L.C.
11251 Northwest Freeway, Suite 400
Houston, Texas 77092
(713) 688-7771
Fax (713) 688-5124

JUNE 15, 1998

INVOICE

RBS GAS UTILITY, INC.
P.O. BOX 759
1001 FRED STREET
PRENTISS, MS 39474

Invoice # 5-332

ATTENTION: MR. W. E. HATHORN

FAX # (601) 792-5181

To charge to your account for gas deliveries during the month as follows:

MONTH	PIPELINE	DTS.	\$/DTS.	AMOUNT
5/98	TETCO	1.276	\$3.15	\$4,019.40

TOTAL DUE WOODWARD

\$4,019.40

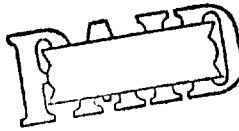
TOTAL DUE DIRECTLY TO TEXAS EASTERN TRANSMISSION CO

\$0.00

Terms: Payment Due 10 days from receipt of Invoice.

Remit by wire transfer to:

NationsBank of Tennessee, N.A.
NASHVILLE, TN 37230-7002
ABA #064 000 020
WOODWARD MARKETING, L.L.C.
A/C # 0112 985 833



Mail all other remittances to:

WOODWARD MARKETING, L.L.C.
P. O. BOX 307002
NASHVILLE, TN 37230-7002

Contact: Tony De La Fuente

INVOICED AMOUNTS ARE BASED ON THE BEST INFORMATION AVAILABLE.
IF YOUR RECORDS INDICATE A DIFFERENCE, PLEASE ADJUST YOUR
PAYMENT ACCORDINGLY AND FORWARD DOCUMENTATION FOR YOUR PAYMENT.

WELL ID# 1T2828D332

1651

WOODWARD MARKETING, L.L.C.
11251 Northwest Freeway, Suite 400
Houston, Texas 77092
(713) 688-7771
Fax (713) 688-5124

SEPTEMBER 15, 1998

INVOICE

RBS GAS UTILITY, INC.
P.O. BOX 759
1001 FRED STREET
PRENTISS, MS 39474

Invoice # 8-332

ATTENTION: MR. W. E. HATHORN

FAX # (601) 792-5181

To charge to your account for gas deliveries during the month as follows:

MONTH	PIPELINE	DTS.	\$/DTS.	AMOUNT
8/98	TETCO	974	\$3.15	\$3,068.10

TOTAL DUE WOODWARD

\$3,068.10

TOTAL DUE DIRECTLY TO TEXAS EASTERN TRANSMISSION CO.

\$0.00

Terms: Payment Due 10 days from receipt of Invoice.

Remit by wire transfer to:

NationsBank of Tennessee, N.A.
NASHVILLE, TN 37230-7002
ABA #064 000 020
WOODWARD MARKETING, L.L.C.
A/C # 0112 985 833

Mail all other remittances to:

WOODWARD MARKETING, L.L.C.
P. O. BOX 307002
NASHVILLE, TN 37230-7002

Contact: Tony De La Fuente

INVOICED AMOUNTS ARE BASED ON THE BEST INFORMATION AVAILABLE.
IF YOUR RECORDS INDICATE A DIFFERENCE, PLEASE ADJUST YOUR
PAYMENT ACCORDINGLY AND FOWARD DOCUMENTATION FOR YOUR PAYMENT.

WELL ID# 1T2828D332

1651

WOODWARD MARKETING, L.L.C.
11251 Northwest Freeway, Suite 400
Houston, Texas 77092
(713) 688-7771
Fax (713) 688-5124

OCTOBER 16, 1998

INVOICE

RBS GAS UTILITY, INC.
P.O. BOX 759
1001 FRED STREET
PRENTISS, MS 39474

Invoice # 9-332

ATTENTION: MR. W. E. HATHORN

FAX # (601) 792-5181

To charge to your account for gas deliveries during the month as follows:

MONTH	PIPELINE	DTS.	\$/DTS.	AMOUNT
9/98	TETCO	1,101	\$3.15	\$3,468.15

TOTAL DUE WOODWARD \$3,468.15

TOTAL DUE DIRECTLY TO TEXAS EASTERN TRANSMISSION CO. \$0.00

Terms: Payment Due 10 days from receipt of Invoice.

Remit by wire transfer to:

NationsBank of Tennessee, N.A.
NASHVILLE, TN 37230-7002
ABA #064 000 020
WOODWARD MARKETING, L.L.C.
A/C # 0112 985 833

Mail all other remittances to

WOODWARD MARKETING, L.L.C.
P. O. BOX 307002
NASHVILLE, TN 37230-7002

Contact: Tony De La Fuente

WELL ID# 1T2828D332

INVOICED AMOUNTS ARE BASED ON THE BEST INFORMATION AVAILABLE.
IF YOUR RECORDS INDICATE A DIFFERENCE, PLEASE ADJUST YOUR
PAYMENT ACCORDINGLY AND FOWARD DOCUMENTATION FOR YOUR PAYMENT.

Oct-16-98 01:22P

1651

WOODWARD MARKETING, L.L.C.
11251 Northwest Freeway, Suite 400
Houston, Texas 77082
(713) 888-7771
Fax (713) 688-5124

NOVEMBER 16, 1998

INVOICE

RBS GAS UTILITY, INC.
P.O. BOX 759
1001 FRED STREET
PRENTISS, MS 39474

Invoice # 10-332

ATTENTION: MR. W. E. HATHORN

FAX # (601) 792-5181

To charge to your account for gas deliveries during the month as follows:

MONTH	PIPELINE	DTS.	\$/DTS.	AMOUNT
10/98	TETCO	1,937	\$3.15	\$6,101.55

TOTAL DUE WOODWARD \$6,101.55

TOTAL DUE DIRECTLY TO TEXAS EASTERN TRANSMISSION CO. \$0.00

Terms: Payment Due 10 days from receipt of Invoice.

Remit by wire transfer to:

NationsBank of Tennessee, N.A.
NASHVILLE, TN 37230-7002
ABA #064 000 020
WOODWARD MARKETING, L.L.C.
A/C # 0112 985 833

Mail all other remittances to:

WOODWARD MARKETING, L.L.C.
P. O. BOX 307002
NASHVILLE, TN 37230-7002

Contact: Tony De La Fuente

INVOICED AMOUNTS ARE BASED ON THE BEST INFORMATION AVAILABLE.
IF YOUR RECORDS INDICATE A DIFFERENCE, PLEASE ADJUST YOUR
PAYMENT ACCORDINGLY AND FOWARD DOCUMENTATION FOR YOUR PAYMENT.

WELL ID# 1T2828D332

1851

WOODWARD MARKETING, L.L.C.
11251 Northwest Freeway, Suite 400
Houston, Texas 77092
(713) 888-7771
Fax (713) 888-5124

DECEMBER 15, 1998

INVOICE

RBS GAS UTILITY, INC.
P.O. BOX 759
1001 FRED STREET
PRENTISS, MS 39474

Invoice # 10-332

ATTENTION: MR. W. E. HATHORN

FAX # (601) 792-5181

To charge to your account for gas deliveries during the month as follows:

MONTH	PIPELINE	DTS.	\$/DTS.	AMOUNT
11/98	TETCO	4,074	\$3.16	\$12,833.10

TOTAL DUE WOODWARD \$12,833.10

TOTAL DUE DIRECTLY TO TEXAS EASTERN TRANSMISSION CO. \$0.00

Terms: Payment Due 10 days from receipt of invoice.

Remit by wire transfer to:

National Bank of Tennessee, N.A.
NASHVILLE, TN 37230-7002
ABA #084 000 020
WOODWARD MARKETING, L.L.C.
A/C # 0112 985 833

Mail all other remittances to:

WOODWARD MARKETING, L.L.C.
P. O. BOX 307002
NASHVILLE, TN 37230-7002

Contact: Tony De La Fuente

INVOICED AMOUNTS ARE BASED ON THE BEST INFORMATION AVAILABLE.
IF YOUR RECORDS INDICATE A DIFFERENCE, PLEASE ADJUST YOUR
PAYMENT ACCORDINGLY AND FORWARD DOCUMENTATION FOR YOUR PAYMENT.

WELL ID# 1T2828D332

1651

WOODWARD MARKETING, L.L.C.
11251 Northwest Freeway, Suite 400
Houston, Texas 77092
(713) 688-7771
Fax (713) 688-5124

JANUARY 19, 1999

INVOICE

RBS GAS UTILITY, INC.
P.O. BOX 759
1001 FRED STREET
PRENTISS, MS 39474

Invoice # 12-332

ATTENTION: MR. W. E. HATHORN

FAX # (601) 792-5181

To charge to your account for gas deliveries during the month as follows:

MONTH	PIPELINE	DTS.	\$/DTS.	AMOUNT
12/98	TETCO	5,201	\$3.15	\$16,383.15

TOTAL DUE WOODWARD \$16,383.15

TOTAL DUE DIRECTLY TO TEXAS EASTERN TRANSMISSION CO. \$0.00

Terms: Payment Due 10 days from receipt of Invoice.

Remit by wire transfer to:

NationsBank of Tennessee, N.A.
NASHVILLE, TN 37230-7002
ABA #064 000 020
WOODWARD MARKETING, L.L.C.
A/C # 0112 985 833

Mail all other remittances to:

WOODWARD MARKETING, L.L.C.
P. O. BOX 307002
NASHVILLE, TN 37230-7002

Contact: Tony De La Fuente

INVOICED AMOUNTS ARE BASED ON THE BEST INFORMATION AVAILABLE.
IF YOUR RECORDS INDICATE A DIFFERENCE, PLEASE ADJUST YOUR
PAYMENT ACCORDINGLY AND FOWARD DOCUMENTATION FOR YOUR PAYMENT.

WELL ID# 1T2828D332

WOODWARD MARKETING, L.L.C.
11251 Northwest Freeway, Suite 400
Houston, Texas 77092
(713) 888-7771
Fax (713) 688-5124

INVOICE

FAX # (601) 792-5181

MONTH	PIPELINE	OTS.	\$/OTS.	AMOUNT
1/99	TETCO	7,300	\$3.15	\$22,995.00

WELL ID# 1T2828D332

1651

WOODWARD MARKETING, L.L.C.
11251 Northwest Freeway, Suite 400
Houston, Texas 77092
(713) 688-7771
Fax (713) 688-5124

MARCH 17, 1999

INVOICE

RBS GAS UTILITY, INC.
P.O. BOX 759
1001 FRED STREET
PRENTISS, MS 39474

Invoice # 2-332

ATTENTION: MR. W. E. HATHORN

FAX # (601) 792-5181

To charge to your account for gas deliveries during the month as follows:

MONTH	PIPELINE	DTS.	\$/DTS.	AMOUNT
2/99	TETCO	5,809	\$3.15	\$18,298.35

TOTAL DUE WOODWARD \$18,298.35

TOTAL DUE DIRECTLY TO TEXAS EASTERN TRANSMISSION CO. \$0.00

Terms: Payment Due 10 days from receipt of Invoice.

Remit by wire transfer to:

NationsBank of Tennessee, N.A.
NASHVILLE, TN 37230-7002
ABA #064 000 020
WOODWARD MARKETING, L.L.C.
A/C # 0112 985 833

Mail all other remittances to:

WOODWARD MARKETING, L.L.C.
P. O. BOX 307002
NASHVILLE, TN 37230-7002

Contact: Tony De La Fuente

INVOICED AMOUNTS ARE BASED ON THE BEST INFORMATION AVAILABLE.
IF YOUR RECORDS INDICATE A DIFFERENCE, PLEASE ADJUST YOUR
PAYMENT ACCORDINGLY AND FOWARD DOCUMENTATION FOR YOUR PAYMENT.

WELL ID# 1T2828D332

PAGE 1

[illegible][illegible][illegible][illegible][illegible]

TOTAL	▼\$35650.77	4675.48
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[illegible][illegible][illegible][illegible][illegible]

TOTAL	\$23218.01	3039.22
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PAGE 15

PAGE 1

TOTAL	\$9557.32	1188.00
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MONTHLY SALES REPORT

BILLING DATE: ~~7/1/98~~ 5/30/98

[illegible]

TOTAL/CITY SALES:	\$	7420.83
TOTAL/NON-CITY SALES:	\$	1121.53
TOTAL SALES:	\$	8542.37

TOTAL CUSTOMERS: 228

[illegible]

GAS:	\$	7415.54
PGA ADJUSTMENT:	\$	81.83
ACA ADJUSTMENT:	\$	224.44
CUSTOMER CHARGES:	\$	1045.00
MISC.:	\$	0.00
SALES TAX:	\$	250.79
FRANCHISE TAX:	\$	148.42

[illegible]

GRAND TOTAL: \$ 8941.57

SALES ANALYSIS

CHARGE CODE 1:
TAX CODE 1: \$839.80 (29.66 USAGE)

CHARGE CODE 2: \$539.86 (27.88 USAGE)
TAX CODE 2: \$573.79 (38.11 USAGE)

CHARGE CODE 3: TAX CODE 3: \$3203.84 (405.00 USAGE)

CHARGE CODE 4: TAX CODE 4: \$17.02 (0.93 USAGE)

CHARGE CODE 5: TAX CODE 5: \$5.00 (0.00 USAGE)

CHARGE CODE 6:
CHARGE CODE 7:

TAX CODE 7: \$3377.20 (513.45 USAGE)
CHARGE CODE 8:

CHARGE CODE 9:

CHARGE CODE 10:

CHARGE CODE 10:
CHARGE CODE 11:

CHARGE CODE 11:
CHARGE CODE 12:

CHARGE CODE 12:

CHARGE CODE 13:

TAX CODE 13: \$530.72 (70.04 USAGE)

CHARGE CODE 14:

CHARGE CODE 15:

CHARGE CODE 15:
CHARGE CODE 16:

CHARGE CODE 16:
CHARGE CODE 17:

CHARGE CODE 17

CHARGE CODE 18:

CHARGE CODE 19:

CHARGE CODE 20:

TOTAL		
	\$8547.37	1057.19

MC MONTHLY SALES REPORT

BILLING DATE: 7/31/98 *See Attached Bill*

[illegible]

984.35 o/c

TOTAL/CITY SALES: \$ 4890.67
TOTAL/NON-CITY SALES: \$ 954.18
TOTAL SALES: \$ 5844.85 + 2,085.75 = 7,930.60 of 5.00

TOTAL CUSTOMERS: 222

[illegible]

GAS:	\$	4775.19	+	2085.75 =	6860.94
PGA ADJUSTMENT:	\$	54.66	+	21.52 =	76.18
ACA ADJUSTMENT:	\$	149.94	+	59.04 =	208.98
CUSTOMER CHARGES:	\$	1015.00	+	5.00 =	1,020.00
MISC.:	\$	0.00			
SALES TAX:	\$	100.15	+	132.58 =	232.73
FRANCHISE TAX:	\$	97.81	+	53.43 =	151.24

[illegible]

GRAND TOTAL: \$ ~~6042.82~~ 8558.07

[illegible]

CHARGE CODE 1:

TAX CODE	1:	\$704.90	(	13.18	USAGE)
CHARGE CODE	2:				
TAX CODE	2:	\$421.27	(	18.64	USAGE)
CHARGE CODE	3:	2085.75			
TAX CODE	3:	\$754.38	(	83.72	USAGE)
CHARGE CODE	4:				
TAX CODE	4:	\$10.00	(	0.00	USAGE)
CHARGE CODE	5:				
TAX CODE	5:	\$5.00	(	0.00	USAGE)
CHARGE CODE	6:				
CHARGE CODE	7:				
TAX CODE	7:	\$3431.39	(	521.69	USAGE)
CHARGE CODE	8:				
CHARGE CODE	9:				
CHARGE CODE	10:				
CHARGE CODE	11:				
CHARGE CODE	12:				
CHARGE CODE	13:				
TAX CODE	13:	\$522.91	(	69.01	USAGE)
CHARGE CODE	14:				
CHARGE CODE	15:				
CHARGE CODE	16:				
CHARGE CODE	17:				
CHARGE CODE	18:				
CHARGE CODE	19:				
CHARGE CODE	20:				

[illegible]

$$\begin{array}{r}
 2085.75 \\
 \hline
 47935.60 \\
 + 5.00 \\
 \hline
 47940.60
 \end{array}$$

BILLING DATE: 10/31/98

TOTAL/CITY:	1320.91
TOTAL/NON-CITY:	308.49
TOTAL MMBTU SOLD:	1629.40

TOTAL/CITY SALES:	\$10389.15
TOTAL/NON-CITY SALES:	\$2688.00
TOTAL SALES:	\$13077.15

TOTAL CUSTOMERS:	215
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BALANCE FORWARD:	\$127.37
GAS:	\$11640.14
PGA ADJ.:	\$126.12
ACA ADJ.:	\$345.89
FRANCHIS:	\$200.00
CUSTOMER:	\$965.00
DEPOSIT:	\$0.00
20:	\$0.00
FUEL ADJ:	\$0.00
MISC.:	\$0.00
TAX:	\$319.32
LATE CHG:	\$7.32

GRAND TOTAL:	\$13723.83
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SALES ANALYSIS

CHARGE CODE 1:	
TAX CODE 1:	\$1081.95 (65.71 USAGE)
CHARGE CODE 2:	
TAX CODE 2:	\$668.96 (50.57 USAGE)
CHARGE CODE 3:	
TAX CODE 3:	\$4618.61 (566.13 USAGE)
CHARGE CODE 4:	
TAX CODE 4:	\$10.00 (0.00 USAGE)
CHARGE CODE 5:	
TAX CODE 5:	\$10.00 (0.00 USAGE)
CHARGE CODE 6:	
CHARGE CODE 7:	
TAX CODE 7:	\$4678.59 (689.07 USAGE)
CHARGE CODE 8:	
CHARGE CODE 9:	
CHARGE CODE 10:	
CHARGE CODE 11:	
CHARGE CODE 12:	
CHARGE CODE 13:	
TAX CODE 13:	\$1952.89 (250.70 USAGE)
CHARGE CODE 14:	
CHARGE CODE 15:	
CHARGE CODE 16:	
CHARGE CODE 17:	
CHARGE CODE 18:	
CHARGE CODE 19:	
CHARGE CODE 20:	
TAX CODE 20:	\$56.15 (7.21 USAGE)

TOTAL	\$13077.15	1629.40
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BILLING DATE: 11/30/98

TOTAL/CITY:	2028.52
TOTAL/NON-CITY:	367.20
TOTAL MMBTU SOLD:	2395.72

TOTAL/CITY SALES:	\$16030.99
TOTAL/NON-CITY SALES:	\$3223.60
TOTAL SALES:	\$19254.59

TOTAL CUSTOMERS:	210
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BALANCE FORWARD:	-\$6.10
GAS:	\$17062.19
PGA ADJ.:	\$728.81
ACA ADJ.:	\$508.59
FRANCHIS:	\$312.01
CUSTOMER:	\$955.00
DEPOSIT:	\$0.00
20:	\$0.00
FUEL ADJ:	\$0.00
MISC.:	\$0.00
TAX:	\$440.23
LATE CHG:	\$71.14

GRAND TOTAL:	\$20000.73
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SALES ANALYSIS

CHARGE CODE 1:	
TAX CODE 1:	\$3247.05 (334.54 USAGE)
CHARGE CODE 2:	
TAX CODE 2:	\$906.58 (79.41 USAGE)
CHARGE CODE 3:	
TAX CODE 3:	\$6417.80 (788.09 USAGE)
CHARGE CODE 4:	
TAX CODE 4:	\$72.75 (7.83 USAGE)
CHARGE CODE 5:	
TAX CODE 5:	\$10.00 (0.00 USAGE)
CHARGE CODE 6:	
CHARGE CODE 7:	
TAX CODE 7:	\$6356.14 (905.89 USAGE)
CHARGE CODE 8:	
CHARGE CODE 9:	
CHARGE CODE 10:	
CHARGE CODE 11:	
CHARGE CODE 12:	
CHARGE CODE 13:	
TAX CODE 13:	\$1943.70 (242.46 USAGE)
CHARGE CODE 14:	
CHARGE CODE 15:	
CHARGE CODE 16:	
CHARGE CODE 17:	
CHARGE CODE 18:	
CHARGE CODE 19:	
CHARGE CODE 20:	
TAX CODE 20:	\$300.57 (37.49 USAGE)

TOTAL	\$19254.59	2395.72
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BILLING DATE: 12/31/98

TOTAL/CITY:	2687.45
TOTAL/NON-CITY:	854.59
TOTAL MMBTU SOLD:	3542.04

TOTAL/CITY SALES:	\$21410.44
TOTAL/NON-CITY SALES:	\$7140.87
TOTAL SALES:	\$28551.31

TOTAL CUSTOMERS:	223
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BALANCE FORWARD:	\$722.17
GAS:	\$25706.76
PGA ADJ.:	\$1077.57
ACA ADJ.:	\$751.98
FRANCHIS:	\$416.80
CUSTOMER:	\$1015.00
DEPOSIT:	\$0.00
20:	\$0.00
FUEL ADJ:	\$0.00
MISC.:	\$0.00
TAX:	\$618.67
LATE CHG:	\$49.86

GRAND TOTAL:	\$30308.95
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SALES ANALYSIS

CHARGE CODE 1:	
TAX CODE 1:	\$5310.10 (585.66 USAGE)
CHARGE CODE 2:	
TAX CODE 2:	\$2090.78 (225.88 USAGE)
CHARGE CODE 3:	
TAX CODE 3:	\$9527.67 (1176.02 USAGE)
CHARGE CODE 4:	
TAX CODE 4:	\$121.47 (13.91 USAGE)
CHARGE CODE 5:	
TAX CODE 5:	\$463.30 (56.55 USAGE)
CHARGE CODE 6:	
CHARGE CODE 7:	
TAX CODE 7:	\$6025.14 (858.71 USAGE)
CHARGE CODE 8:	
CHARGE CODE 9:	
CHARGE CODE 10:	
CHARGE CODE 11:	
CHARGE CODE 12:	
CHARGE CODE 13:	
TAX CODE 13:	\$4021.99 (501.71 USAGE)
CHARGE CODE 14:	
CHARGE CODE 15:	
CHARGE CODE 16:	
CHARGE CODE 17:	
CHARGE CODE 18:	
CHARGE CODE 19:	
TAX CODE 19:	\$84.23 (10.51 USAGE)
CHARGE CODE 20:	
TAX CODE 20:	\$906.63 (113.09 USAGE)

TOTAL	\$28551.31	3542.04
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BILLING DATE: 1/30/99

TOTAL/CITY:	3261.22
TOTAL/NON-CITY:	1143.51
TOTAL MMBTU SOLD:	4404.72

TOTAL/CITY SALES:	\$26086.21
TOTAL/NON-CITY SALES:	\$9452.05
TOTAL SALES:	\$35538.26

TOTAL CUSTOMERS:	223
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BALANCE FORWARD:	\$977.22
GAS:	\$32241.74
PGA ADJ.:	\$1343.72
ACA ADJ.:	\$937.80
FRANCHIS:	\$507.82
CUSTOMER:	\$1015.00
DEPOSIT:	\$0.00
20:	\$0.00
FUEL ADJ:	\$0.00
MISC.:	\$0.00
TAX:	\$629.53
LATE CHG:	\$167.24

GRAND TOTAL:	\$37652.83
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SALES ANALYSIS

CHARGE CODE 1:	
TAX CODE 1:	\$9466.91 (1095.82 USAGE)
CHARGE CODE 2:	
TAX CODE 2:	\$3888.36 (450.73 USAGE)
CHARGE CODE 3:	
TAX CODE 3:	\$9718.88 (1199.88 USAGE)
CHARGE CODE 4:	
TAX CODE 4:	\$109.91 (12.46 USAGE)
CHARGE CODE 5:	
TAX CODE 5:	\$687.89 (84.56 USAGE)
CHARGE CODE 6:	
CHARGE CODE 7:	
TAX CODE 7:	\$6210.88 (885.18 USAGE)
CHARGE CODE 8:	
CHARGE CODE 9:	
CHARGE CODE 10:	
CHARGE CODE 11:	
CHARGE CODE 12:	
CHARGE CODE 13:	
TAX CODE 13:	\$4187.15 (522.31 USAGE)
CHARGE CODE 14:	
CHARGE CODE 15:	
CHARGE CODE 16:	
CHARGE CODE 17:	
CHARGE CODE 18:	
CHARGE CODE 19:	
TAX CODE 19:	\$1.65 (0.21 USAGE)
CHARGE CODE 20:	
TAX CODE 20:	\$1266.63 (158.00 USAGE)

TOTAL	\$35538.26	4409.15
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BILLING DATE: 2/27/99

TOTAL/CITY:	2682.76
TOTAL/NON-CITY:	1362.48
TOTAL MMBTU SOLD:	4045.24

TOTAL/CITY SALES:	\$21512.80
TOTAL/NON-CITY SALES:	\$11217.46
TOTAL SALES:	\$32730.26

TOTAL CUSTOMERS:	227
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BALANCE FORWARD:	\$1743.81
GAS:	\$29615.76
PGA ADJ.:	\$1230.64
ACA ADJ.:	\$858.86
FRANCHIS:	\$418.86
CUSTOMER:	\$1025.00
DEPOSIT:	\$0.00
20:	\$0.00
FUEL ADJ:	\$0.00
MISC.:	\$0.00
TAX:	\$549.03
LATE CHG:	\$454.62

GRAND TOTAL:	\$35441.96
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SALES ANALYSIS

CHARGE CODE 1:	
TAX CODE 1:	\$7107.80 (809.27 USAGE)
CHARGE CODE 2:	
TAX CODE 1:	\$95.84 (11.33 USAGE)
TAX CODE 2:	\$3934.59 (455.88 USAGE)
CHARGE CODE 3:	
TAX CODE 3:	\$8492.63 (1046.91 USAGE)
CHARGE CODE 4:	
TAX CODE 4:	\$98.35 (11.02 USAGE)
CHARGE CODE 5:	
TAX CODE 5:	\$824.97 (101.66 USAGE)
CHARGE CODE 6:	
CHARGE CODE 7:	
TAX CODE 7:	\$5079.14 (723.88 USAGE)
CHARGE CODE 8:	
CHARGE CODE 9:	
CHARGE CODE 10:	
CHARGE CODE 11:	
CHARGE CODE 12:	
CHARGE CODE 13:	
TAX CODE 13:	\$5825.32 (726.67 USAGE)
CHARGE CODE 14:	
CHARGE CODE 15:	
CHARGE CODE 16:	
CHARGE CODE 17:	
CHARGE CODE 18:	
CHARGE CODE 19:	
TAX CODE 19:	\$8.26 (1.03 USAGE)
CHARGE CODE 20:	
TAX CODE 20:	\$1263.36 (157.59 USAGE)

TOTAL	\$32730.26	4045.24
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RBS GAS UTILITY, INC.
ACTUAL COST ADJUSTMENT
 3/1/98 - 2/28/99

Lane No.	Month	Beginning Balance		Invoiced Gas Costs		Sales		Included In Rates		Recoveries		Sales		ACA FACTOR		ACA RECOVERIES		Sales		PGA Factor		Re
		(a)	(b)	A/	(c)	B	(d)	B/	(e)	(f)	D/	(g)	(h)	C/	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
1	Mar-98	-7747.84	A/	4758	14981.40			4675	3.21	15006.75		4675	-0.0385 E/	-179.99		4675	0.0774 G/					
2	Apr-98	-7955.05		2660	8379.00			3039	3.21	9755.19		3039	-0.0385 E/	-117.00		3039	0.0774 G/					
3	May-98	-9449.45		1276	4019.40			1188	3.21	3813.48		1188	-0.0385 E/	-45.74		1188	0.0774 G/					
4	Jun-98	-9289.75		857	2699.55			1057	3.21	3392.97		1057	-0.0385 E/	-40.69		1057	0.0774 G/					
5	Jul-98	-10024.29		875	2756.25			984	3.21	3158.64		984	-0.0385 E/	-37.88		984	0.0774 G/					
6	Aug-98	-10464.95		974	3068.10			930	3.21	2985.30		930	-0.0385 E/	-35.81		930	0.0774 G/					
7	Sep-98	-10418.33		1101	3468.15			920	3.21	2953.20		920	-0.0385 E/	-35.42		920	0.0774 G/					
8	Oct-98	-9939.17		1937	6101.55			1629	3.21	5229.09		1629	0.2121 F/	345.51		1629	0.0774 G/					
9	Nov-98	-9538.30		4074	12833.10			2396	3.21	7691.16		2396	0.2121 F/	508.19		2396	0.3042 H/					
10	Dec-98	-5633.42		5201	16383.15			3542	3.21	11369.82		3542	0.2121 F/	751.26		3542	0.3042 H/					
11	Jan-99	-2448.82		7300	22995.00			4405	3.21	14140.05		4405	0.2121 F/	934.30		4405	0.3042 H/					
12	Feb-99	4131.83		5809	18298.35			4045	3.21	12984.45		4045	0.2121 F/	857.94		4045	0.3042 H/					
13				36822	115983			28810		92480.1		28810		2904.68		28810						

14 ACA Ending Balance before Interest (Line 12 7357.29
 15 Interest (See Interest Calculation Schedule -605.31
 16 **ACA BALANCE INCLUDING INTEREST (LINE 14+LIN 6751.98**
 17 PRIOR 12 MONTHS SALES (LINE 13, COLUMN I) 28810
 18 **ACA FACTOR (LINE 16/LINE 17) 0.2344**

A/Ending Balance From Last Regulatory Audit
 B/Woodward Marketing Invoices
 C/Monthly Sales Report
 D/Company Tariff
 E/ACA Approved Effective 4/30/97 Billing
 F/ACA Approved Effective 10/30/98 Billing
 G/PGA Approved Effective 11/30/97 Billing
 H/PGA Approved Effective 11/30/98 Billing

RBS GAS UTILITY, INC.
 ACTUAL COST ADJUSTMENT
 3/1/98 - 2/28/99
 INTEREST CALCULATION

LINE NO.	MONTH (A)	BEGINNING		COSTS (C)	RECOVERIES (D)	ENDING		AVERAGE BALANCE (F)	INTEREST (G)	A/ A/	ENDING BALANCE WITH INTEREST	
		BALANCE (B)				BALANCE (E)					(H)	
1	Mar-98	-7747.84		14981.40	15188.61	-7955.05		-7851.44	-53.98		-8009.03	
2	Apr-98	-8009.03		8379.00	9873.41	-9503.43		-8756.23	-62.02		-9565.46	
3	May-98	-9565.46		4019.40	3859.69	-9405.75		-9485.60	-67.19		-9472.94	
4	Jun-98	-9472.94		2699.55	3434.09	-10207.48		-9840.21	-69.70		-10277.18	
5	Jul-98	-10277.18		2756.25	3196.92	-10717.85		-10497.51	-74.36		-10792.20	
6	Aug-98	-10792.20		3068.10	3021.48	-10745.58		-10768.89	-76.28		-10821.86	
7	Sep-98	-10821.86		3468.15	2988.99	-10342.70		-10582.28	-74.96		-10417.66	
8	Oct-98	-10417.66		6101.55	5700.69	-10016.79		-10217.22	-72.37		-10089.16	
9	Nov-98	-10089.16		12833.10	8928.21	-6184.28		-8136.72	-57.64		-6241.91	
10	Dec-98	-6241.91		16383.15	13198.55	-3057.32		-4649.62	-32.93		-3090.25	
11	Jan-99	-3090.25		22995.00	16414.35	3490.40		200.07	1.36		3491.76	
12	Feb-99	3491.76		<u>18298.35</u>	<u>15072.88</u>	6717.22		5104.49	<u>34.75</u>		6751.98	
13				115983.00	100877.87				-605.31			

A/ INTEREST RATES FOR THE AUDIT PERIOD ARE AS FOLLOWS:

1ST QUARTER 1998	8.25%
2ND QUARTER 1998	8.50%
3RD QUARTER 1998	8.50%
4TH QUARTER 1998	8.50%
1ST QUARTER 1999	8.17%

RBSACAINTCAL1999